

## **Chapter 3**

### **Accounting Organizations, Documentation, and Records**

#### **3-1. General**

Accounting should be organized in a manner to assure effective internal control over the U.S. Government's income, expenditures, funds, property, and other assets (see paragraph 3-4).

#### **3-2. Professional requirements**

Accountants will:

- a. Know the missions and responsibilities assigned to all activity directors.
- b. Know the content of regulations governing the management of serviced activities well enough to identify and understand those management systems prescribed for day-to-day management. (For example, the production and control system used by the facility engineer to control job orders).
- c. Coordinate local policies and procedures with activity directors and provide financial information at the level of detail required by management.
- d. Integrate installation unique requirements into the accounting system when the support is provided at the same level to all service activities.

#### **3-3. Responsibilities**

- a. Accountants are responsible for:
  - (1) Managing, using and supplementing the installation accounting system to meet the needs of the installation activity directors.
  - (2) The development of analysis procedures for resource managers. They have the necessary analytical and systems skills, access to detail financial records, and are most familiar with the codes used to describe financial events. A high degree of coordination of the resource manager's requirements, coupled with the accountant's access to data, will give the command information necessary for accomplishing the managerial decision making process.
  - (3) Providing service activity directors timely accurate reports on obligations and expenses incurred by their activities so they can identify:
    - (a) The number of military and civilian personnel charged to their activity.
    - (b) The obligations, expenses, and man-years charged for civilian and military personnel.
    - (c) The obligations and expenses for travel, contractual services, supplies and materiel, and equipment.
    - (d) Information for specific activities. For example:
      1. The Director of Personnel and Community Activities (DPCA) needs information about the amount of appropriated funds used to support these activities non-appropriated fund (NAF) morale, welfare, and recreation (MWR) activities.

2. The Director of Plans, Training, and Mobilization (DPTM) needs information on the cost of flight operations by type of aircraft.

3. The Director of Logistics (DOL) needs to know the cost of operating commercial type activities (for example, dining facilities, maintenance activities, transportation motor pool, and so forth).

- (4) Providing personal assistance to customers based on their firsthand access to detail records, related operational information, and their professional knowledge, skills, and analytical abilities.

- (5) Providing personal assistance to budget analysts based on the interrelationships between accounting and budgeting. The cyclical process entails the following steps:

- (a) The budget office builds a current year budget using historical execution information provided by accounting.

- (b) The budget office receives funds, accepts orders, and authorizes obligations.

- (c) The accounting office controls, validates, and records the financial effect of these and other financial events as obligations are liquidated and reimbursable entitlements are collected.

- (d) The accounting office generates internal and external reports from accounting system files.

- (e) The accounting and budget personnel interact continuously to ensure the accuracy, completeness, timeliness, reasonableness, and usefulness of all financial information.

- (f) The accounting and budget personnel work together to analyze financial data, evaluate current performance, and recommend policy, procedure and goal modifications.

- b. Activity directors are required to continuously monitor actual performance to the budget for determining the current status of each job, revise resource estimates as needed, and determine if remaining uncommitted resources are sufficient to meet the year's mission requirements.

- c. Accountants have a stewardship responsibility to provide Director of Resource Management (DRM) and all other organization/activity directors a tutorial on how accounting systems function and how these systems can serve their management information needs. Do not assume that non-accountants know and understand fiscal codes and accounting terms.

- d. Accounting will meet with the DRM as required to describe what they consider to be their most pertinent observations resulting from the analysis described above.

- e. The senior accountant will schedule meetings with the other installation activity directors at least quarterly. If necessary, more frequently depending on the complexity of issues or importance of the subject matter. The finance and accounting officer/ defense accounting officer will formally appoint one accountant as the single point of contact for each installation activity director. These accountants will be known as "specific activity directors accounting

proponent." The function of the accounting proponents may not be delegated to non-accountants. Accountants will:

(1) Serve as the resident experts within accounting. This includes maintaining a working knowledge of the unique systems within their activity directorates that interface with or are supported by accounting systems.

(2) Ensure that the analyses and interaction in support of their activity directors takes place.

(3) Query the activity directors and their staffs to determine their perceptions of the adequacy of accounting support.

(4) Provide a year-end certified statement to their assigned program director(s), approved by the chief of accounting and the finance and accounting officer. {For example, "I hereby certify that pro-program director (name) recorded obligations are valid and accurate to the best of my knowledge and belief based on my personal review of unliquidated obligation records. All report balances (including unobligated, undelivered orders, accounts payable, unliquidated obligations, and so forth have been analyzed and reasonably represent program director (name) status as of September 30, 19\*\* (year)."} (NOTE: Provide this type of service only when the workload envisioned by this requirement can be equitably distributed among a staff of several professional accountants.)

### 3-4. Legal precedence

a. The full disclosure concept requires complete identification of all significant items affecting accounting records and reports. Disclose amounts of assistance awards to be made in future periods. An assistance award is a grant or cooperative agreement by which an agency "assists" (as opposed to "acquires") a third party in providing goods or services to an authorized agency recipient. Thus, when authorized, an assistance award is an alternative to the statutory and regulatory requirements for competition that apply to a procurement. Assistance awards are discussed at Comptroller General Decision B-206272, September 24, 1982, (61 CG 637).

b. The Budget and Accounting Act of 1950, Part II, Section III, declares that "It is the policy of the U.S. Congress in enacting this part (Part II Accounting and Auditing) that the accounting of the U.S. Government provide full disclosure of the results of financial operations, adequate financial information needed in the management of operations and the formulation and execution of the budget, and effective control over income, expenditures, funds, property, and other assets." Section 113 also states "... each executive agency shall establish and maintain systems of accounting and internal control designed to provide reliable accounting results to serve as the basis for preparation and support of the agency's budget requests, for controlling the

execution of the budget and for providing financial information.

c. Public Law 84-863 amended the Budget and Accounting Act of 1950 by adding "... each executive agency shall take whatever action may be necessary to achieve, insofar as is possible,

(1) Consistency between accounting and budget classifications,

(2) Synchronization between accounting and budget classifications and organizational structure, and

(3) Support of the budget justifications by information on performance and program costs by organizational units."

d. Title 2 of the GAO Policy and Procedures Manual states that "Two of the main objectives of Federal Government accounting and financial reporting ... are allocating resources and assessing management performance and stewardship. Resource allocation is the process of distributing budget authority and deciding how resources will be used. Assessing management's performance and stewardship involves analyzing information to determine if management is performing its program and stewardship function as the U.S. Congress intended."

### 3-5. The installation management and organization (IMO)

a. *Standardization goals* The interaction of managers at DFAS, Headquarters Department of the Army (HQDA) and the MACOMs with the commanders and directors at the installations is most effective when installation organizations and procedures are standardized. Although absolute standardization is not feasible for the U.S. Army and DFAS-IN activities, many installations and organizations perform common functions which can be performed within similar standard workcenters. These workcenters are logically aligned and organized into an installation model, (see Figure 3-1). AR 5-3, (Installation Management and Organization) sets forth basic policy and guidance for managing and organizing U.S. Army installations and military communities. The goals of standardization are to:

(1) Ensure operations are effectively supported in peacetime and transitioned from peacetime to a short duration emergency operation and/or wartime status (total mobilization).

(2) Improve management systems that control resources through the planning, programming, budgeting, and execution processes.

b. *Types of Organizations* There are two types of U.S. Army organizations:

(1) Table(s) of organization and equipment (TOE) describe deployable organizations manned exclusively with service members. (For example, infantry divisions, tank battalions, truck companies, theater finance centers, finance groups, and finance support units.) Standard Modification TOEs (MTOE) are developed to "fit" standard organizations to

particular requirements. (For example, modifying the standard TOE for a truck company to meet the specific requirements in the European Theater of Operations or modifying the same TOE for the Pacific Theater.)

(2) Table(s) of distribution and allowances (TDA) describe non-deployable organizations manned by both service members and civilians or exclusively by civilians (for example, garrisons, depots, training centers, and major headquarters). Standard TDA's are developed to describe two or more organizations that perform the same mission.

*c. IMO components* The IMO consists of a command element and logical organizations. The basic installation organization consists of a command element and four functional organizations as discussed below. (See Figure 3-1.)

(1) *The mission element* The mission element is the primary organization of the installation. It is the installation's reason for existence. (For example, III Corps Headquarters at Fort Hood, TX, or the U.S. Army Field Artillery School at Fort Sill, OK.) There is no single mission element at installations established solely to support tenants. (For example, Fort Meade, MD, has no single mission element although it has all the other elements described below.)

(2) *Non-supporting tenants* Non-supporting tenants are present at most, but not all, U.S. Army installations. These are organizations that do not support the primary mission of the installation. (For example, Headquarters, Intelligence and Security Command (INSCOM), at Fort Belvoir, VA, and the National Defense University at Fort McNair, Military District of Washington (MDW), are non-supporting tenants.)

(3) *Supporting tenants* There is a relatively standard group of supporting tenants at most U.S. Army installations. These are organizations assigned to MACOMs other than the installation's "parent," which are located at the installation to provide a particular service. The U.S. Army's standard practice for supporting tenants in the continental U.S. (CONUS) is to have health care services provided by U.S. Army Medical Command (MEDCOM), information services provided by U.S. Army Information Systems Command (USAISC), exchange services provided by the Army and Air Force Exchange Service (AAFES), commissary services provided by the Defense Commissary Agency (DeCA), criminal investigative support provided by the U.S. Army Criminal Investigation Command, and dependent schools support provided by the Department of Defense Dependent Schools (DoDDS). There are variations to these arrangements in outside CONUS (OCONUS) commands.

(4) *U.S. Army garrison (military communities or installation support activities in some MACOMs)* The garrison organization (or installation support activity) operates the installation and provides supporting

services throughout the installation as described in chapter 2.

### **3-6. Installation accounting division**

The accounting division is the installation activity responsible for recording, summarizing, verifying, and reporting accounting transactions. Maintains controls to identify over-commitments/over-obligation/over-disbursement of funds. Also provides managerial advice and assistance to the installation commander, DRM, and other installation and tenant activities. The accounting division is normally organized into a headquarters, four branches and one office which assists the accounting division headquarters. The four branches are NAF Accounting, Accounting Operations, Internal Control & Analysis, and the Management Accounting Branch. The systems office is a staff office working directly with the accounting division headquarters. Though not mandatory, this particular organizational structure is used to explain the responsibilities and inner workings of an accounting division, regardless of whether the finance and accounting office (FAO) is capitalized or not. (See Figure 3-2.) This structure is also consistent with the installation model being applied to U.S. Army installations and military communities. Names of the branches and functions within the branches may be different to meet unique mission or operating requirements. Even so, the basic functions and internal controls described in this regulation must be performed.

*a. Accounting Headquarters (HQ) will:*

(1) Provide managerial accounting advice and assistance to the installation commander, DRM, and other installation or tenant activities for both appropriated and non-appropriated funds.

(2) Interpret accounting policy and provide guidance to the DRM, other staff elements, and serviced tenant activities. It will also publish installation accounting, directives, policies, and procedures.

(3) Participate in Program and Budget Advisory Committee (PBAC) or equivalent meetings.

(4) Develop and maintain internal controls for all resource management functions.

(5) Provide advice on all aspects of the installation accounting systems and its interfaces with other resource management systems. It will also assure the maintenance of general, subsidiary, and memorandum ledgers and files. The accounting HQ will coordinate with the Director of Information Management (DOIM) data processing requirements for accounting functions. Also the accounting HQ will establish priorities and synchronize requirements of interfacing resource management systems, and resolve processing conflicts and interface problems with the DOIM.

(6) Verify the availability of funds and monitor status of financial activity to preclude/detect violations of government statutes or other funding

limitations. It also assures the installation's fund availability and budget execution status is accurate.

(7) Plan, coordinate, and direct month-end and year-end close outs.

b. Systems office will:

(1) Provide technical advice on all aspects of installation accounting systems and resolve problems associated with development, implementation, interfaces and routine processing.

(2) Review all accounting problem areas involving accounting systems.

(3) Establish and maintain internal systems controls and develop and use systems file reconciliations.

(4) Serve as the finance and accounting officer's/defense accounting officer's point of contact with the DOIM. This includes coordinating and controlling the scheduling of automatic data processing (ADP) systems processing support and monitoring the systems output to ensure that each cycle is properly processed.

(5) Devise, install and maintain supplemental accounting sub-systems using personal computers or direct access to the computer mainframe.

(6) Coordinate all accounting output requirements and ensure that it conforms to this regulation and MACOM principles and standards.

(7) Serve as the Systems Security Officer (SSO) for the accounting division. Request and justify the acquisition of accounting ADP equipment. Control the access to specific data files and programs. Develop and disseminate ADP equipment use and security guidelines and monitor automation equipment and program usage. Coordinate, control and conduct ADP training for accounting.

(8) Participate in Standard Army Management Information System (STAMIS) system change package testing. Also, coordinate the procedural system changes with all accounting areas. Recommend improvements or alternative processing methods by documenting problems and submitting engineering change proposals (ECPs).

c. NAF accounting will:

(1) Provide accounting service and information to installation NAF financial managers.

(2) Establish and maintain NAF internal controls.

(3) Provide all voucher examination, disbursing, accounting, and financial reporting for installation NAF activities.

(4) Monitor the receiving, controlling, validating, recording, analyzing, and reporting of each accounting transaction that affects assets, cost, liability, revenue and proprietary accounts of the U.S. and installation NAF activities. Maintain all accounting journals, registers, ledgers, and subsidiary accounts.

(5) Coordinate the NAF payroll function under the centralized NAF payroll system or process the payroll locally. Collect and dispatch NAF time and attendance cards to activities. Incorporate payroll cost data into activity accounting reports.

(6) Maintain fixed asset records for all NAF activities or inventory records for the central warehouse. Arrange for independent, disinterested teams to take required physical inventories. Reconcile these inventories with subsidiary and general ledger accounts.

(7) Compile all deposit information daily and provide this information to the central banking facility. Reconcile bank accounts for all serviced NAF activities and compute monthly interest earned accruals for posting to NAF activity records.

(8) Prepare an annual operating budget for the NAF Central Accounting which shows the estimated amounts to be assessed to each participating fund. Process annual operating budget input prepared by NAF activities into Non-appropriated Fund Information System (NAFISS).

(9) Prepare monthly financial reports which summarize the results of financial operations of NAF activities.

(10) Test NAF operational procedures as requested by DA.

(11) Comply with policies and procedures as stated in AR 215/DA PAM 215 series.

d. Accounting operations will:

(1) Provide accounting service to installation and tenant activities. This includes receiving, controlling, validating, recording, analyzing, and reporting accounting transactions that affect the assets, costs, liabilities, revenue, and proprietary and budgetary accounts of the U.S., the installation, and tenant activities. The scope of the accounting documents covered by this function includes:

(a) Funding, commitments, obligations, receiving reports, cost transfers, and reimbursable activity source documents received under transmittal letter or via automated systems interface. If obligation data is electronically passed, the originating office will maintain the original obligation documents.

(b) This station's (and all affiliated non-integrated disbursing stations) disbursement activity.

(c) Transactions for others (TFO), TFO rejects and transactions by others (TBO).

(d) Disbursing officer's deposit and receipt account transactions.

(e) Centrally managed open allotments (CMAs).

(f) Interfund billings.

(g) Check-drawn billings from other installations and no-check-drawn transactions from this installation.

(h) Internally generated adjustment transactions and system generated exception listings.

(2) Establish, maintain, monitor and control a document transmittal control system for all source documents. Classify and batch all documents as required for processing.

(3) Maintain operational control of all accounting documents, listings, and reports and make required distribution. Measure performance for daily work-in-process management, monthly evaluation of

employees, quarterly Installation Financial Management Improvement Program (IFMIP) assessment of service activities performance and work measurement.

(4) Analyze incoming source documents for accuracy, validity and timeliness. Research documents that contain errors in the accounting classification or which contain insufficient supporting documentation, resolve discrepancies, and take other appropriate action.

(5) Correct accounting classification on copies of daily disbursing/collection vouchers and coordinate these corrections on the original voucher. In addition, accounting operations will reconcile cash accountability for "this station's" disbursing activity by balancing daily business vouchers with control documents received from the disbursing branch.

(6) Control and process TFO/TBO and interfund transactions. This includes establishing and maintaining suspense for uncleared or suspended TBO and interfund transactions. Follow up on missing interfund bills, TBOs and rejected TFOs; clears suspended transactions. Prepare error corrections for the RCS CSCFA-304 report (see Chapter 29 and Appendix C). Recommend write-off/absorption actions when required and verify that funds are available with management accounting prior to absorption.

(7) Maintain appropriation reimbursement and accounts receivable records to control initial billing, debt aging, billing follow-up, interest and penalty assessment, and uncollectible debt transfers to the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN). (See Chapter 15).

(8) Process all Defense Business Operations Fund-Supply Management, Army (DBOF-SMA) Reports of Discrepancy (ROD).

(9) Provide daily business accounting support to non-integrated disbursing stations.

e. Management accounting branch will:

(1) Provide professional accounting advice and assistance to serviced activities and solve accounting problems surfaced by financial managers.

(2) Control and maintain all accounting system edit master files. Also, will perform a continuing review on all system output to identify procedural problems and exception trends.

(3) Report statutory violations in accordance with this regulation.

(4) Ensure the use of commitment registers for all unexpired funds by the accountable financial managers. This includes assisting the manager to resolve differences between the accounting subsystem and the financial manager's records. Analyze all requests for certification of expired funds to ensure propriety; certify fund availability for proposed commitments/obligation adjustments/recoveries; and validate the status of expired fund outstanding commitments at least monthly. (Note: The accounting office will control and maintain

commitment ledgers/records for expired funds. The finance and accounting officer will approve all prior-year fund certifications.)

(5) Reconcile, analyze, and submit to appropriate recipients all status of installation funds reports and related subsidiary reports and general ledger balances. This includes errors identified by higher headquarters.

(6) Verify reimbursable transactions in relation to corresponding obligations and accrued expenditures.

(7) Verify obligations, accrued expenditures, and reimbursable activity estimating practices and inform financial managers, DRM's and commanders of significant deviations from actual amounts.

(8) Schedule, coordinate, and perform joint reviews and analysis of outstanding commitments, unliquidated obligations, and open reimbursable orders with responsible financial managers.

(9) Maintain control over the DBOF-SMA operations. This includes controlling the DBOF-SMA obligation authority and cash allocations; verifying the integrity and completeness of transactions; analyzing open consumer funded supply/equipment obligations; validating the integrity of inventories; reconciling the general and subsidiary ledgers; and reviewing and reconciling all DBOF-SMA reports.

(10) Monitor the collection of accounts receivable; advise the installation commander of debtors and suggested collection strategy; and transfer uncollectible debts to DFAS-IN.

(11) Reconcile open travel advances maintained by travel with related unliquidated obligations.

(12) Managerial accounting functions are split between DFAS and U.S. Army at capitalized sites. The following provides a guideline for identifying responsibility to these two entities:

(a) Level 1 provides the financial/program managers an explanation of what occurred during a specific reporting period. It incorporates the certification of standard accounting systems; the analysis and verification of expenses, obligations, commitments, and outstanding order data; detailed validation of accounting information contained in various accounting products; interfacing, analysis, and reconciliation of data between general ledger accounts, subsidiary accounts, and feeder information sources; and other reviews and validations required by the Chief Financial Officers Act, other legislation, and DoD guidance. The DFAS assumes responsibility for Level 1 managerial accounting.

(b) Level 2 provides additional analysis and control to financial/program managers and commanders based on the information developed at Level 1. It takes and integrates this information with other programmatic information to perform micro-level analysis as it relates to a specific program or organization. The managerial accountant at this level would determine how and why any variance occurred in relation to program operation. The U.S. Army

retains responsibility for Level 2 managerial accounting.

*f.* Internal control and analysis branch will:

(1) Perform surveillance and analysis of installation resource management, financial services and accounting processes. This includes developing and using the accounting internal control program to ensure the accuracy and timeliness of accounting and other resource management operations.

(2) Establish and monitor performance statistics over time that reflect the direction of key accounting, program director and allowance/ allotment level performance.

(3) Monitor all transactions, records and reports affecting the finance and accounting officer's cash accountability. This includes analyzing all original disbursement and collection vouchers for accuracy and performing a sample analysis of vouchers to validate computation of entitlements; prompt payment performance; and cash management efforts to protect against fraudulent payments. Correct errors found by other accounting areas and ensure that daily business voucher corrections are made on TFO voucher copies if needed.

(4) Examine and reconcile local depository bank statements, cash blotter, check register, cash book statement of accountability supporting schedules, and official credit statements to each other. Review the check recertification program, including monthly reconciliation of disbursements, disbursing officer's (DO) deposit accounts, deposits in transit, and coordinate reconciliations with disbursing and Federal Reserve Banks.

(5) Ensure that all fiscal year end balances are properly reflected as beginning balances in the new fiscal year. Reconcile accounts payable contracts and orders and accrued and unpaid accounts payable with the subsidiary ledger. Reconcile the statement of inventory memorandum entries with the applicable general/subsidiary accounts.

(6) Reconcile and submit the Data Element Management Accounting Report (DELMAR) to DFAS-IN. This includes the RCS CSCFA-302A, the RCS CSCFA-302T, and the RCS CSCFA-304 reports. (See Chapter 29.)

(7) Serve as the focal point for researching and reconciling errors identified by higher headquarters.

(8) Maintain source document files to support open DO deposit account balances. Validate all proposed DO deposit account disbursements. Follow-up for disposition of the disbursing officer DO deposit account transactions and balances.

(9) Prepare transmittal papers to forward original vouchers to DFAS-IN on a monthly basis.

(10) Take action to resolve all accounting problems shown by audits, DFAS-IN/USAFINCOM/ MACOM/FAO quality assurance visits, reports of discrepancy from DFAS-IN/USAFINCOM/MACOM, or installation financial activity reports.

(11) Develop and maintain standard operating procedures for the Standard Installation Accounting Organization (SIAO).

### **3-7. Construction and maintenance of accounting (fund execution) records.**

*a.* Title 44, Section 3301, of the U.S. Code (U.S.C.) defines "records" as "all books, papers, maps, photographs, computer listings, financial statements, machine-readable materials or other documentary materials, regardless of the physical form or characteristics. " Machine-readable materials include such items as microforms, sound recordings, magnetic disk, magnetic tape, and other record media. All of these records, regardless of how produced, are subject to the restraints and controls of this regulation.

*b.* The advent of the site audit program and the related shift in emphasis from financial "transac-tion" audits to broader financial and programmatic audits expanded GAO's interest in records beyond those related to accountable officers' accounts. In short, accountable officers' records encompass practically all documents supporting disbursements or collection of money. Included in the definition of accountable officers' accounts are schedules, and machine-readable versions of accountable officers' accounts produced with GAO approval. If the agency's accounting system requires certain documents to support vouchers and/or schedules, include these documents in the accountable officers' account collection of documents.

*c.* Document clearly all transactions and other significant information supporting the transactions. Make Documentation available for examination which will facilitate tracing the transaction and related information before the transaction occurs, while it is in process, to after it is completed. This standard applies to:

(1) The entire process of a transaction which includes the initiation and authorization,

(2) All aspects of the transaction while in process and,

(3) Its final classification and function in the records.

*d.* Fund execution documents that meet the criteria for recording as a commitment will be recorded into the accounting system. These documents will be stamped and/or identified in computer records as "commitment recorded" (posting reference and date) and filed in an unobligated commitment file in a manner determined to be most convenient for reference. When an obligation liquidates a commitment in part, and additional obligations are anticipated, make a notation on the obligation document and/or appropriate computer listing/report. The notation will include the amount of the obligation, balance of the commitment, and citation (cross-reference) to the obligation document. After the notation is made, return the commitment

document or computer listing/report to the unobligated commitment file. File the obligation document, if different from the commitment documents, in the unliquidated obligation file. If both commitment and obligation is the same document, place a copy in the unliquidated obligation file.

e. To properly control funds and to make the greatest use thereof, review documents in the unobligated commitments file on a systematic basis. The purpose of this review is to ensure that valid commitments alone are contained therein and that the total of the file is in agreement with the records and general ledger accounts (see Chapter 28). In addition to the systematic review, the funds administrator will audit the documents in the file as of September 30. During the systematic review, each document that is no longer valid because it was canceled or completely obligated, shall be removed from the file. In addition, remove all commitments charged against annual appropriations that did not become obligations by September 30. The review as of September 30 will cause removal of all commitments charged against annual appropriations that did not become obligations by September 30, and as appropriate for multiple-year and no-year appropriations and funds/accounts.

f. Match obligation documents (automatically or manually) against the unobligated commitments file to adjust the previously recorded commitment. The obligation then will be stamped and/or identified in computer records as "obligation recorded" (posting reference and date) and filed in the unliquidated obligations file in a manner most convenient for reference. When a valid obligation document cannot be matched against a commitment, it is necessary to obtain and file a copy of the commitment or to have a commitment recorded. Reduce fund availability or authority if the obligation was not previously recorded. Recorded obligations will be liquidated.

g. Previously recorded obligations may be canceled by the issuer prior to action being taken, may be liquidated in their entirety by one payment, or may be liquidated by several payments. When an expenditure liquidates an obligation in its entirety, the obligation document will be removed from the unliquidated obligations file. When an expenditure liquidates an obligation in part, and additional liquidations are anticipated, make a notation on the obligation document and/or appropriate computer record. The notation will include the amount of the expenditure, the balance of the obligation, and a citation (cross-reference) to the liquidating document. After the notation is made, the obligation document/computer record will be returned to the unliquidated obligation file. When an obligation is canceled, it will be marked accordingly and removed from the unliquidated obligations file. The basic requirement of the files is the maintenance of auditable documents that can be related to the entries in the respective general ledger accounts.

h. Activities may file original commitment or obligation documents by document type, date or serial number, job order number, contract number, document number, or any combination of these best suited for local use. Such activities need not remove or annotate the documents in file when a commitment reaches the obligation stage or an obligation reaches the expenditure stage provided:

(1) Obligation or expenditure documents can be traced to the original commitment or obligation document respectively, and are coded to indicate the status of the transaction, such as a partial or complete obligation or liquidation; and

(2) Independent manual and/or computer-generated control totals of input documents are established and retained in the fiscal office for balancing to daily transaction printouts. These control totals and printouts are to be retained for audit purposes. Procedures relating to document control are subject to on-site review by audit groups.

### **3-8. Physical control of incoming financial documents**

a. Installation program and activity directors, staff officers, tenant and satellite activities, and other activities receiving accounting support will submit required accounting documents to the finance and accounting office/defense accounting office (FAO/DAO) with a transmittal letter. Mark the last transmittal letter for each month as "FINAL." The accounting division receiving the document will compile a transmittal log or file. Accomplish document control either manually or through a computer system. The specific procedures for transmittal letter control follow:

(1) As a minimum, each transmittal letter will contain a control number (sequentially numbered from the beginning of each month), the date the transmittal letter was prepared, and the number of documents that are attached.

(2) Maintain a transmittal letter control log or file for each activity submitting accounting documents to the accounting division. Show the name of the activity, the month, and the sequential number of the transmittal received from that activity during the month. Numbering will begin with one for each month and be numbered sequentially throughout the rest of the month. As transmittals are received, note the numbers received in the log and date/time-stamp the documents. Investigate duplicate or missing numbers immediately and resolve prior to month-end.

b. Submit accounting documents daily to the FAO/DAO. Activities generating only a few small dollar value transactions, may submit transmittal letters less frequently. Submit transmittals to the FAO/DAO at least weekly. Ensure that all transmittal letters for a given month are submitted to the FAO/DAO by the month-end cutoff established by the

FAO/DAO. (Note: Normally cutoff is the last work day of the month.)

c. If an automated commitment system is being used that electronically passes obligation data to the accounting system, the originating office will store and maintain control over the obligation documents.

### **3-9. Physical control over internal processing of financial documents**

a. Place all financial documents entering accounting from outside the FAO/DAO immediately under block ticket control. This requirement also includes internally generated accounting documents, such as computer error listings. Once placed under block ticket control, validate each block to ensure timely processing. Process all blocks of documents into the accounting system by month-end. Show total dollar value of the documents attached, the date, and the internal routing for processing the documents on each block ticket. Use DA Form 3974 (Installation Block Ticket) or a similar locally designed form. Maintain logs (normally by the accounting operation branch/control branch) to show the status of all outstanding (unprocessed) block tickets. As a minimum, show the block ticket number, preparation date, location or status of block, and the date processing was completed. Review the log daily to ensure that processing is completed within the current accounting period.

b. Receive disbursement and collection documents daily from the disbursing branch. Accounting (normally the Internal Control and Analysis Branch/Analysis and Reconciliation (A&R) branch) will review these vouchers to ensure that all vouchers are present, complete, and accurate. Retain original vouchers in a locked file until processed. Maintain and retain accounting's copies of vouchers, citing the installation's funds, under block ticket control and process through the accounting division. Maintain TFO copies of vouchers for the weekly transmission to the funded installation. Pick up (normally the Accounting Operations Branch/A&R branch) copies of collection vouchers placed in lock boxes outside the disbursing branch daily and reconcile against the original collection vouchers.

c. After processing documents into the accounting system, separate supporting documentation from the block ticket and file in the appropriate area. Normally after month-end processing, file disbursement and collection vouchers either by month and voucher number or in the unliquidated obligation/accounts receivable files. File other types of documents accordingly.

### **3-10. Submission of documents to decentralized accounting offices**

Each week the servicing FAO/DAO will furnish the decentralized office with validated copies of all disbursement, collection, and adjustment documents. Send these documents using transmittal letter

procedures. Send the last transmittal letter for the month by the second workday following the end of the accounting period (normally the last work day of the month) or as determined by local policy. For each transmittal, include summary totals for each appropriation. Decentralized accounting offices will ensure that the disbursement/reimbursement amounts shown on their monthly reports equal the amounts sent to them by the servicing FAO/DAO.

### **3-11. Disposition of accounting records of inactivated installations**

a. Two types of accounting records (active and inactive) will be disposed of when an installation is inactivated. Accounting records are considered active until all accounts are paid, unexpended balances withdrawn, and all deposit fund balances cleared. All other records are considered inactive and are disposed of as prescribed in AR 25-400-2, The Modern Army Record keeping System (MARKS).

b. When installations are inactivated, the MACOM commander will select the activity or installation that is to receive the records. When a command is inactivated, the Director of the Defense Finance and Accounting Service Indianapolis Center, ATTN: DFAS-IN/AM, 8899 East 56th Street, Indianapolis, IN 46249-2201, will approve arrangements for the disposition of the records. See Table 3-1 for the schedule for the FAO/DAO base closure checklist.

c. The closing installation will:

(1) Reconcile unliquidated obligation (ULO) and accounts receivable balances to the supporting documentation.

(2) Ensure that deposit funds records are completely identified as to whom the money is owed or the specific fund to be reimbursed. Obtain a copy of the Disbursing Officer Deposit Fund Activity report from DFAS-IN (Chapter 31) for \*reconciliation and certification purposes. (NOTE: The closing installation will submit a certified copy of this report, RCS CSCOA-27, with the Statement of Accountability (SF 1219) to DFAS-IN, in accordance with Chapter 29 and Chapter 40.

(3) Prepare a list (two copies) of the documents supporting the unliquidated obligations and accounts receivable. The original of this list will accompany the records sent to the receiving installation. Submit the other copy to the headquarters of the inactivated installation.

(4) Transfer balances in the DO deposit fund accounts to the gaining installation. The closing installation will submit a detailed list of the persons owed or funds to be paid along with any documents or backup information with a SF 1081 (Voucher and Schedule of Withdrawals and Credits) to the receiving installation. The receiving installation will approve the data, sign the SF 1081 agreeing to accept the balances noted, and return only the SF 1081 to the closing installation. The closing installation will validate the SF 1081 and forward as



a TFO to the gaining installation. The closing installation will furnish a copy of the vali-dated SF 1081 to DFAS-Indianapolis Center, 8899 East 56th Street, ATTN: DFAS-IN/AD, Indianapolis, IN 46249-1336. (NOTE: For balances in DO depos-it accounts that are not supported or justified, the losing account holder will submit a "Loss of Funds" statement according to Chapter 40. Balances in 21X6875.8825 cannot be transferred to the gaining installation and must be resolved and corrected by the closing installation.) Coordinate with DFAS-IN, (ATTN: DFAS-IN/AM) about the specific procedures to be used in closing out the installation records.

(5) Support account balances transferred from one fiscal station to another by appropriate documentation. Support the transfer of prior year execution data balances to the gaining activity with journal vouchers. The losing fiscal station will prepare journal vouchers transferring balances for the following: Unobligated balances; unliquidated obligations (direct and reimbursable); payables; undelivered orders; advances; unfilled customer orders; reimbursable receivables; and D.O. Deposit account balances. (Note: this will include a set of certified accounting reports prescribed by Chapter 29.)

(6) Submit supporting documentation for contracts, orders, and receivables transferred to the gaining fiscal station. Provide documentation to substantiate receivable balances, unfilled orders, and direct & reimbursable obligations.

(7) Accomplish the following when transferring general ledger account balances:

- (a) Prepare a pre-closing trial balance.
- (b) Prepare and post adjusting entries.
- (c) Close nominal accounts to real accounts (nominal and real accounts are described in Chapter 4).
- (d) Prepare a post closing trial balance.
- (e) Prepare a journal voucher closing the real accounts.

d. The receiving installation will:

- (1) Process all transactions and maintain files separately from its own accounts.
- (2) Continue to use the accounting classifications of the closed installation for all transactions and documents pertaining to that installation, except for deposit fund accounts. Once accepted, the deposit fund accounts of the closing installation become part of the gaining installation accounts.
- (3) Prepare separate accounting reports.
- (4) Take aggressive action to close out the records of the inactivated installation.
- (5) Establish the inactivated installation's DO deposit funds as part of its cumulative collections.
- (6) Initiate action to clear deposit fund balances as soon as possible.
- (7) Take any other actions necessary to complete the accounting and reporting of the closed installation's records and make disposition (AR 25-400-2).

### **3-12. Accounting document retention**

a. Effective October 1, 1994, (FY 95), the responsibility for storing unclassified disbursing officers (DO) original money account papers is vested to the defense accounting office (DAO) supporting the paying activity. All DAOs, will retain current fiscal year (FY) plus one (1) additional FY of the DO's (integrated and non-integrated) original money account papers at the accounting activity. At the end of the retention period, the oldest FY will be shipped to the nearest Federal Records Center where they will be retained until proper disposition is made. Each DAO will retain a permanent record (DD Form 2666/SF 1219) and copies of forms required by the Federal Records Center of what was shipped to the Federal Records Center.

b. Accounting's responsibility is to use the original vouchers to reconcile the DO's accountability; i.e., what the DO has processed/reported to what has been processed into the accounting system. This includes reviewing each original document to ensure that changes have not been made. During the month and at month-end, after balancing and submission of the Statement of Accountability (RCS CSCFA-302-A) and the Statement of Transactions (RCS CSCFA-302-T) reports, DAOs will secure all original vouchers, sorted by month, in either a locked area or securable filing cabinets. Once documents are received from the disbursing office, do not store in the disbursing officer's vault. DAOs/DOs may retain a working copy of each voucher for 90 days, after which they will be destroyed. Currently, DAOs are required to retain copies of all vouchers in accordance with (IAW) AR 25-400-2, MARKS regulation. The requirement to retain copies of vouchers IAW AR 25-400-2 is hereby rescinded for only the DAOs. However, for prior-year copies of vouchers on hand by FY, destroy IAW AR 25-400-2.

c. This change in retention of copies of vouchers does not apply to U.S. Army finance and accounting offices and those activities not capitalized by DFAS-IN. Non-capitalized activities will retain copies of vouchers IAW AR 25-400-2. Non-capitalized activities will ship original documents each month to their designated Federal Records Center or as directed by the servicing Federal Records Center.

d. The finance and accounting officer/defense accounting officer will continue to ensure reliable personnel from the accounting activity have the only access to these original documents. At no time will original documents be authorized to leave the control of the accounting officer or the designated person(s) having control over these documents. The original documents will not leave the secured area except when the designated person(s) is required to make a copy for research and inquiries. The account holder may be held liable for the loss of original documents, original documents not signed, original documents altered, etc., for cases of loss of funds.

e. The above instructions do not apply to classified documents. Continue to control and forward classified documents (submit dummy vouchers under separate cover) to: DFAS-Indianapolis Center, ATTN: DFAS-IN/BE, 8899 East 56th Street, Indianapolis, IN, 46249-0426 as required by Chapter 20.

f. The Operational Review and Analysis Division of the Customer Service and Performance Directorate - DFAS-IN, and operational review and analysis sections (formerly quality assurance) of the FAO/DAO will incorporate the above policies and procedures into their reviews. Report discrepancies to the FAO/DAO immediately. Lost or altered documents will require an immediate investigation for loss of funds IAW DoD 7000.14-R, Volume 5.

g. When an FAO/DAO is to be closed and another accounting office is assigned the accounting function, the closing FAO/DAO will transfer all original money account papers to the gaining accounting office. The gaining accounting office will retain these documents on site until it is proper for transfer to the federal records center.

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**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure**

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**Accounting/Management Accounting Branch**

1. Has a review of open commitments, unliquidated obligations and accounts receivable been accomplished with the program activity director?  
( ) YES            ( ) NO            (explain)
2. Have all unliquidated obligations and accounts receivable been reconciled to the supporting documentation?  
( ) YES            ( ) NO            (explain)
3. Have obligations been adjusted or canceled that are not for bona fide need or for which disbursements will not be required?  
( ) YES            ( ) NO            (explain)
4. Have all adjustments, including contract modifications, been recorded and is there evidence of supporting documentation?  
( ) YES            ( ) NO            (explain)
5. Are all miscellaneous obligation documents (MODs) (DD Form 2406) properly supported and justified?  
( ) YES            ( ) NO            (explain)
6. Have all MODs (DD Form 2406) been reviewed to assure accuracy and receipt of actual obligating documents?  
( ) YES            ( ) NO            (explain)
7. Has a list been prepared of the documents supporting the unliquidated obligations and accounts receivable?  
( ) YES            ( ) NO            (explain)
8. Are all DO deposit balances supported with proper documentation (that is, date of each transaction, name of accountable FAO/DAO at the time the transaction originated and substantiating documentation to support all amounts - payee name, check number, and so forth?)
  - a. Recertified Checks basic symbol (BS) 3880  
( ) YES            ( ) NO            (explain)
  - b. Deposits in Transit (DITs) BS 3878  
( ) YES            ( ) NO            (explain)
  - c. Miscellaneous DO Accounts BS 3875 and BS 6875.\*\*\*\*  
( ) YES            ( ) NO            (explain)
9. If any part of question 8 above is "NO", have loss of funds procedures been initiated?  
( ) YES            ( ) NO            (explain)
10. Are DA suspense appropriations clear?
  - a. 21 X 6875.1111  
( ) YES            ( ) NO            (explain)
  - b. 21 X 6875.2222  
( ) YES            ( ) NO            (explain)

**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

c. 21 X.6875.8825

( ) YES ( ) NO (explain)

11.Has Departmental Analysis Branch, Internal Control Division, DFAS-IN/ADA (DSN 699-2618) been contacted to verify installations balances for account 21X6875.8825?

( ) YES ( ) NO (explain)

12.Has a statement been signed, by the predecessor and successor finance and accounting officer/defense accounting officer, confirming contact with DFAS-IN/ADA on identifying outstanding balances and any problems associated with these?

( ) YES ( ) NO (explain)

13.Is the statement in question 12, above, included with the transfer documentation? (Note: Documentation will include a certified copy of the RCS CSCOA-27 report.)

( ) YES ( ) NO (explain)

#### **ACCOUNTS PAYABLE**

1.Have all contracts/delivery orders awarded before (NOTE: Insert date when this is accomplished) been paid?

( ) YES ( ) NO (explain)

2.Has DA Form 3900 (Bills-Register-Card) or the automated commercial accounts payable (CAPS) records been updated and completed for all contract files?

( ) YES ( ) NO (explain)

3.Are all contract folders complete and do they include copies of all SFs 1034 (Public Voucher for Purchases and Services and Other than Personal)?

( ) YES ( ) NO (explain)

4.Are all miscellaneous correspondence and report files, Daily Activity Report (DAR), RCS CSCOA-67, Prompt Payment Act (PPA), and so forth, complete to include all supporting documents?

( ) YES ( ) NO (explain)

#### **Disbursing**

1.Have all serviced units, to include what office will be continuing the service, been notified of inactivation of the finance and accounting office/defense accounting office?

( ) YES ( ) NO (explain)

2.Have all commercial vendors been notified of closure? (NOTE: Notification includes notifying vendors of the new servicing office.)

( ) YES ( ) NO (explain)

3.Have all cashiers cleared any outstanding advances?

( ) YES ( ) NO (explain)

4.Have all Imprest Fund Cashiers cleared outstanding advances?

( ) YES ( ) NO (explain)

**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

- 
5. Have all Change Funds been turned in?  
☐ YES      ☐ NO      (explain)
6. Have all unapplied balances in the finance and accounting officer's/defense accounting officer's Deposit Fund Accounts been cleared?  
☐ YES      ☐ NO      (explain)
7. If answer to question 6 is "NO", who will be responsible for clearing balances?  
(explain)
8. Have all losses of funds been reported?  
☐ YES      ☐ NO      (explain)
9. Has the finance and accounting officer/defense accounting officer requested termination of authority to keep cash on hand?  
☐ YES      ☐ NO      (explain)
10. Has all currency, coins, and negotiable instruments been deposited to the U.S. Treasury on SF 215 (Deposit Ticket)?  
☐ YES      ☐ NO      (explain)
11. Have all undelivered Savings Bonds been sent to the DFAS-Indianapolis Center, Director of Military Pay Operations, ATTN: DFAS-IN/JFA, Indianapolis, IN 46249-0833, under cover of DA Form 4371-R (Transmittal of Undelivered U.S. Savings Bonds)?  
☐ YES      ☐ NO      (explain)
12. Have all receipted DA Forms 4371-R been filed with retained accounts?  
☐ YES      ☐ NO      (explain)
13. Have all blank bonds and validating stamps been sent to the Federal Reserve Bank from which received?  
☐ YES      ☐ NO      (explain)
14. Has the Federal Reserve Bank been notified of termination of bond issuing agent's appointment?  
☐ YES      ☐ NO      (explain)
15. Have all undelivered checks been disposed of in accordance with regulation?  
☐ YES      ☐ NO      (explain)
16. Have all unused blank U.S. Treasury checks on hand been destroyed?  
☐ YES      ☐ NO      (explain)
17. Have all unfilled check requisitions been canceled?  
☐ YES      ☐ NO      (explain)
18. Have retained accounts been prepared for shipment?  
☐ YES      ☐ NO      (explain)
19. Has determination been made as to where retained accounts are to be shipped?  
☐ YES      ☐ NO      (explain)

**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

- 
20. Has check signing equipment been turned into the installation accountable property officer?  
☐ YES            ☐ NO            (explain)
21. Has the "signature die" been sent by registered mail to the DFAS-Indianapolis Center, ATTN: DFAS-IN/AM, (Account 5-3766), Indianapolis, IN 46249-2201?  
☐ YES            ☐ NO            (explain)
22. Has notification of inactivation been reported by the finance and accounting officer by message to the DFAS-IN, ATTN: DFAS-IN/AT, with information copies to the MACOM?  
☐ YES            ☐ NO            (explain)
- Note: This report will be made on the last day of operations and will show:**
- a. Disbursing station serial number (DSSN) with prefix letter designation.
  - b. Date of inactivation.
  - c. Disposition of the retained accounts. (For example, "deposit all currency, coin, and negotiable instruments (limited depository balance, when applicable) to credit of the U.S. Treasurer of the United States (date); retained copies to be shipped to (designated office); and station inactivated.")
23. Has depository checking account been reconciled (Chapter 40)?  
☐ YES            ☐ NO            (explain)
24. Has an SF 1149 (Statement of Designated Depository Account) been prepared not later than (NLT) two workdays following closing date to report local depository checking account balance as of the last day of operation (Chapter 40)?  
☐ YES            ☐ NO            (explain)
25. Has SF 1149 been plainly marked as "FINAL"?  
☐ YES            ☐ NO            (explain)
26. Has a liquidating officer been designated to liquidate all outstanding checks issued on the inactive depository account (Chapter 40)?  
☐ YES            ☐ NO            (explain)
27. Has the liquidating officer verified that the deposit fund is in balance prior to accepting accountability from the finance and accounting officer/defense accounting officer (Chapter 40)?  
☐ YES            ☐ NO            (explain)
28. Has the gaining accounting activity been notified of anticipated shipping date, present location of records, name and DSSN of finance and accounting officer/defense accounting officer, and period covered by accounts to include approximate cubic feet (Chapter 40)?  
☐ YES            ☐ NO            (explain)
29. Has the final SF 1219 (Statement of Accountability) been prepared (Chapter 40)?  
☐ YES            ☐ NO            (explain)
30. Have orders been issued to terminate the appointments of deputies and cashiers of bankruptcy action officers?  
☐ YES            ☐ NO            (explain)

**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

31. Have retained accounts been shipped, only if another office is not taking over the services, to Defense Finance and Accounting Service-Indianapolis Center, Disbursing Officer Accounts Division, ATTN: DFAS-IN/CCA/C, Indianapolis, IN 46249-0001?  
☐ YES      ☐ NO      (explain)
32. Have retained records pertaining to depository checking accounts been sent to the liquidating officer (Chapter 40)?  
☐ YES      ☐ NO      (explain)

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**Nonappropriated Fund - Central Accounting Office**

When the decision has been made to close a military installation or FAO/DAO, normally not all activities serviced by that FAO/DAO will cease. Another installation will take responsibility for any residual activities involving an installation closure. When only the FAO/DAO is to be closed, another FAO/DAO will be assigned the responsibility of providing service to that installation (transfer of function). An actual closure occurs when an entire installation closes, with no transfer or residual activities remaining.

**Procedures for Transfer of Function**

**Actions Upon Notification of Impending Transfer**

1. Notify employees, serviced HQs, and serviced units of impending closure/transfer.  
☐ YES      ☐ NO      (explain)
2. Coordinate planning meetings with gaining central accounting office (CAO) and gaining/closing communities to prepare for transfer and set up mutually agreeable timetable.  
☐ YES      ☐ NO      (explain)
3. Notify serviced units of transfer date and final closure date.  
☐ YES      ☐ NO      (explain)
4. Notify commercial vendors of closure date and gaining CAO.  
☐ YES      ☐ NO      (explain)
5. Cancel pending requisitions for supplies and equipment.  
☐ YES      ☐ NO      (explain)
6. Notify auditors of closure and request terminal audit.  
☐ YES      ☐ NO      (explain)
7. Arrange transfer of equipment to gaining CAO, as appropriate.  
☐ YES      ☐ NO      (explain)
8. Ensure that the finance and accounting officer/defense accounting officer/commander has provided written notification of impending closure through MACOM to DFAS-IN in accordance with AR 215-5.  
☐ YES      ☐ NO      (explain)
9. Notify civilian personnel office (CPO) of closure and coordinate transfer of employees of RIF action, as necessary.  
☐ YES      ☐ NO      (explain)

**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

<b>Actions Immediately After Closure</b>	
1. Complete final closing of books and prepare financial statements.	( ) NO (explain)
2. Transfer equipment and files to gaining CAO, as appropriate.	( ) NO (explain)
3. Complete closeout audits.	( ) NO (explain)
4. Complete personnel actions to transfer employees, where possible.	( ) NO (explain)
5. Provide assistance to gaining CAO until final operations cease.	( ) NO (explain)
<b>Actions Upon Notification of Impending Community Closure</b>	
1. Notify employees.	( ) NO (explain)
2. Coordinate planning meetings community to prepare for closure and set up mutually agreeable timetable.	( ) NO (explain)
3. Determine closure dates for serviced activities.	( ) NO (explain)
4. Notify commercial vendors of closure date.	( ) NO (explain)
5. Cancel pending requisitions for supplies and equipment.	( ) NO (explain)
6. Notify auditors of closure and request terminal audit.	( ) NO (explain)
7. Arrange transfer of equipment to MACOM of other directed organization, as appropriate.	( ) NO (explain)
8. Make sure finance and accounting officer/defense accounting officer and commander have made written notification of impending closure through the MACOM to DFAS-IN in accordance with AR 215-5 (NAF Accounting Policy and Reporting Procedures).	( ) NO (explain)
9. Coordinate personnel actions with CPO, whether transfer or reduction in force (RIF) action, as necessary.	( ) NO (explain)
<b>Actions Immediately After Closure</b>	
1. Complete final closing of books and prepare financial statements.	( ) NO (explain)



**Table 3-1. Schedule for finance and accounting office/defense accounting office (FAO/DAO) base closure** (Continued)

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2. Transfer equipment and files, as appropriate.

( ) NO (explain)

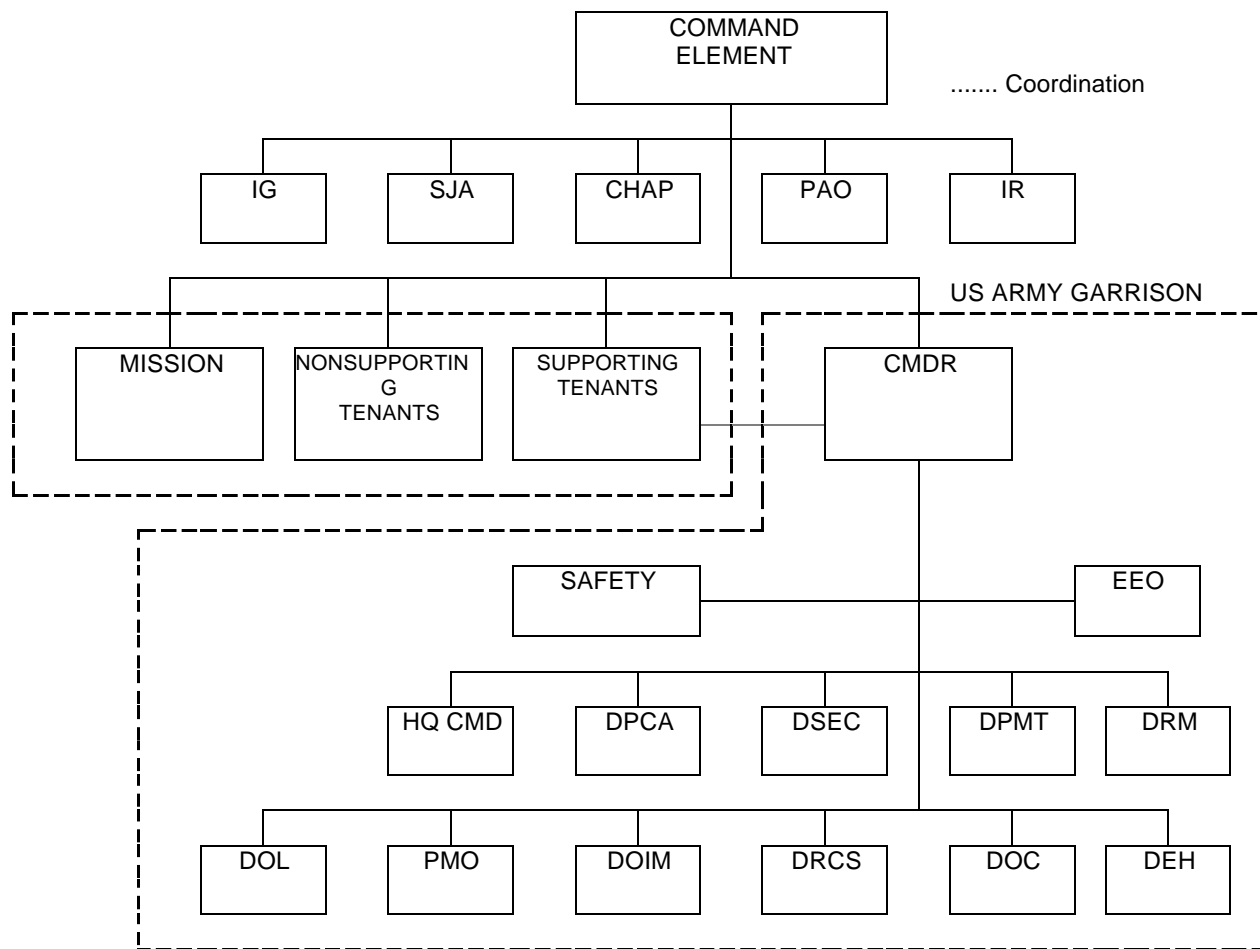
3. Complete closeout audits.

( ) NO (explain)

4. Complete personnel actions to transfer employees, where possible.

( ) NO (explain)

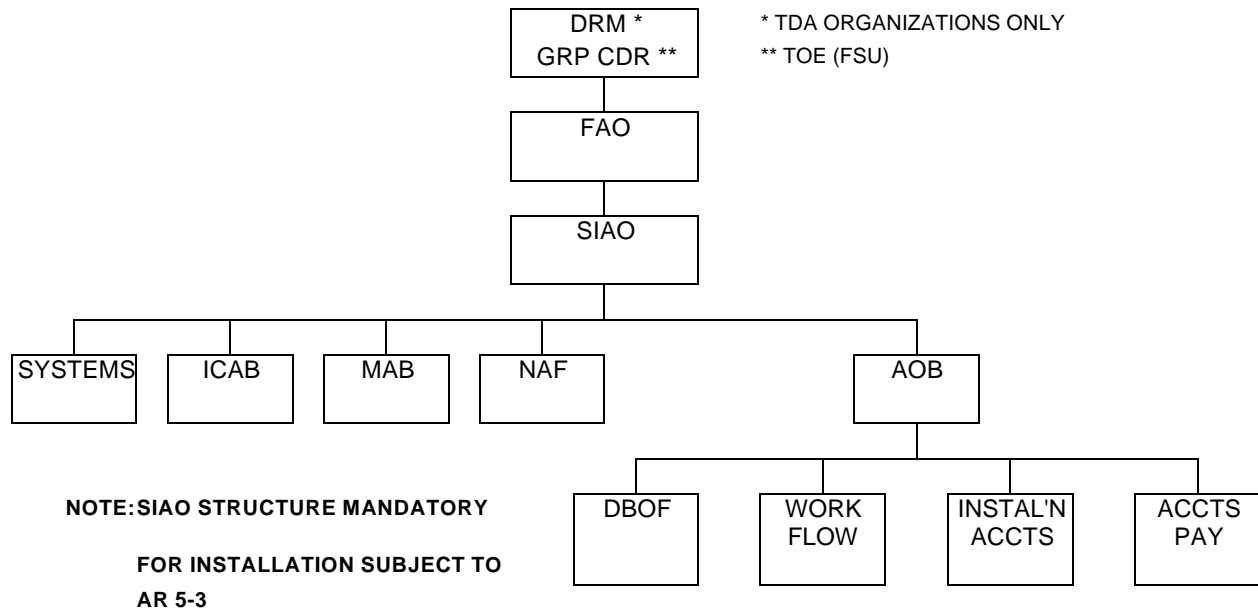
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**Figure 3-1. Command element coordination flow chart**

## STANDARD INSTALLATION ACCOUNTING ORGANIZATION

### TYPICAL ACCOUNTING OFFICE UNDER SIAO



**Figure 3-2. Organization flow chart**